

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

BUSHIDO CAPITAL MASTER FUND, L.P., BCMF  
TRUSTEES, L.L.C.

CASE NO.: 08-CV-0145

*Plaintiffs,*

*-against-*


DISCLOSURE STATEMENT

HELIOS COATINGS, INC.,

*Defendant.*

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and Rule 1.9 of the Local Rules for the United States District Court for the Southern and Eastern Districts of New York, counsel for Defendant, Helios Coatings, Inc., certifies that Defendant is a private, non-governmental party, and that it has no corporate parents or subsidiaries that are publicly held or that own more than 10% of its stock.

Dated: March 3, 2008  
New York, New York

  
GENA ZAIDERMAN (GLZ1943)  
Sanders Ortoli Vaughn-Flam Rosenstadt LLP  
Attorneys for Defendant  
501 Madison Avenue, 14<sup>th</sup> Floor  
New York NY 10022  
Tel 212-588-0022